

neighboring state. You would see that it is a little bit lower than Iowa, although they have a 3 percent tax rate where we would have a 4. You would see that it is right...a little bit higher than Colorado. They have a tax rate, lower taxes. You would see that it is higher than Missouri and Wyoming. Four percent would be prudent management.

SPEAKER NICHOL: Senator Hefner.

SENATOR HEFNER: Mr. President and members of the body, I am going to oppose the Johnson amendment. I feel that we won the last amendment fair and square and this really is a reconsideration of my amendment. Senator Johnson said this would be a \$365,000 windfall to the cigarette wholesalers of Nebraska. I think that statement is wrong. I know it is wrong because they will have a lot more money invested when they buy these cigarette stamps, and just let me go back to what I said an hour or so ago. When we had the study in the Revenue Committee several years ago, the State Department of Revenue said it would cost them, it would cost them 7 to 8 percent to collect the cigarette tax, and now we are asking the cigarette wholesalers to collect it for 4 percent. I think the 5 percent is more reasonable and, therefore, I think that we ought to stick to that. And, Senator Chambers, I am not a graduate of Yale or Harvard or Creighton or UN-L, I am a graduate of the school of hard knocks. And so I just wanted to tell you this because sometimes you have got to use a little common sense in some of these debates too, and in some of these things. I think it would be wrong for us to accept the Johnson amendment.

SPEAKER NICHOL: Senator Higgins is next, however, may I introduce some guests in the north balcony of Senator Wesely. They are 7 members of the University at Lincoln Wildlife Club. Would you please stand and be recognized. Thank you for visiting us this afternoon. Senator Higgins.

SENATOR HIGGINS: Thank you, Mr. President. Senator Chambers, I am looking, I don't see any blue haze, so I will tell you what, I would like a puff of whatever you are smoking. I just don't see any blue haze in here. In regards to smokers getting cancer, you know, I smoke. I took a month's vacation. I took four packs of cigarettes with me, and when I came back, two of them had not yet been opened. So I only smoked two packs in about 30 days, but before I was even conceived in my mother's womb, God in his